



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RQ-2

JUL 20 1994

Eugene H. Dioguardi, Treasurer
Consol, Inc., Coal Group PAC
1800 Washington Road
Pittsburgh, PA 15241

Identification Number: C00279331

Reference: April Quarterly Report (1/1/94-3/31/94)

Dear Mr. Dioguardi:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Line 11(a)(i) of the Detailed Summary Page discloses a figure for the total amount of itemized contributions from individuals/persons other than political committees. In addition, insufficient supporting schedules have been provided. Please amend your report by itemizing all contributions from individuals/persons, which aggregate greater than \$200 in the calendar year. 11 CFR §104.3(a)(2)

-2 U.S.C. §434(b)(3) requires itemization of contributions from individuals and persons other than political committees, where the aggregate total from the contributor exceeds \$200 in a calendar year. In addition, 11 CFR §104.3(a)(2)(i)(B) requires a committee to report the total amount of unitemized contributions (see Line 11(a)(ii) of the Detailed Summary Page). If a committee wishes to disclose contributions regardless of the amount contributed, the committee must separate (on separate receipt schedules) those contributors requiring itemization from those who are not required to be itemized. 11 CFR §104.3(a)(4)(i) For future filings, please submit your reports in this order.

-For future filings, please note that your committee need only file the pages on which you have itemized activity. Schedules with no activity may be omitted.

-For future reporting, please be advised that only contributions to federal candidates and political committees should be itemized on a separate Schedule B

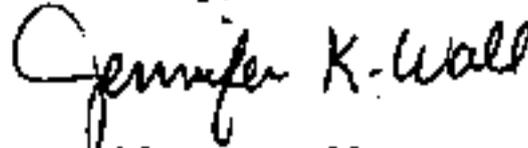
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supporting Line 23 of the Detailed Summary Page. Contributions to non-federal candidates and committees should be itemized on Schedule B supporting Line 29.

-Schedule A supporting Line 11(a)(i) of your report discloses contributions received through what appears to be a payroll deduction plan. Please amend your report to disclose frequency and amount deducted per pay period. 11 CFR §104.8(b) Please refer to the enclosed sample of properly reported payroll deductions.

A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 219-3580.

Sincerely,



Jennifer K. Wall
Reports Analyst
Reports Analysis Division

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PAYROLL DEDUCTIONS

Payroll Deductions

Once an individual's deductions aggregate over \$200 in a calendar year, report the total amount deducted from the donor's paychecks during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each pay period. Instead of stating a specific date of receipt, write "payroll deduction" under "Date." The other itemized information, including the year-to-date total, must be completed for each donor. 104-B(b).

EXAMPLE: During an election year, a corporate manager authorizes her employer to deduct \$15 per pay period (each pay period is two weeks) for the company's SSF. The SSF, which files FEC reports on a quarterly schedule, included the manager's first-quarter contributions (\$90 for six pay periods) as "unitemized contributions" on Line 11(a)(ii) in the April quarterly report.

By June 30 (the closing date for the July quarterly report), 13 pay periods have passed, and the manager's aggregate contributions are \$195—still below the \$200 itemization threshold. The manager's second-quarter contributions again are included in "unitemized contributions" in the July report.

By September 30 (the closing date for the October quarterly report), 19 pay periods have passed, and the manager's contributions reach \$285. Now the committee itemizes the total contributions received from the manager during the third quarter (\$90), providing the year-to-date total in the appropriate space. (See Item A in the illustration above.)

SCHEDULE A **ITEMIZED RECEIPTS**

Contributions from Individuals

Any amount received from such persons and organizations may not be sold or used in any manner by the donor or for the benefit of any other person, or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE IN FULL
 National Organization PAC 000000001

A. Full Name, mailing address and ZIP Code	Name of Employer	Date received, per year	Amount of Each Receipt (in Parentheses)
Arnie Sullivan 21 18th Street City, State ZIP	National Organization, Inc. Branch Manager	payroll deduction	\$90.00 (\$15 biweekly)
Rodney Jones 881 Hamabury Road City, State ZIP	National Organization, Inc. Vice President	payroll deduction	\$120.00 (\$20 biweekly)

Itemize payroll deductions only after they have exceeded \$200 per calendar year from an individual.

CAMPAIGN GUIDE



FOR CORPORATIONS AND LABOR ORGANIZATIONS

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